

1 **DIAMOND MCCARTHY LLP**

Christopher D. Sullivan, Esq. (CA 148083)

2 Sheryl P. Giugliano, Esq. (*pro hac vice*)

150 California Street, Suite 2200

3 San Francisco, CA 94111

4 Phone: (415) 692-5200

Fax: (415) 263-9200

5 *csullivan@diamondmccarthy.com*

sgiugliano@diamondmccarthy.com

6 *Counsel to Allan B. Diamond,*

7 *Chapter 7 Trustee*

8 **UNITED STATES BANKRUPTCY COURT**
9 **NORTHERN DISTRICT OF CALIFORNIA**
10 **SAN FRANCISCO, DIVISION**

11 **In re**

12 **HOWREY LLP,**

13 **Debtor.**

Case No. 11-31376 (DM)

Chapter 7

**CHAPTER 7 TRUSTEE'S
APPLICATION TO EMPLOY AND
RETAIN C.R. MARTIN
AUCTIONEERS, INC., D/B/A
HARVEY CLARS ESTATE AUCTION
GALLERY AS AUCTIONEER**

16 TO: THE HONORABLE DENNIS MONTALI,
17 UNITED STATES BANKRUPTCY JUDGE

18 Allan B. Diamond, chapter 7 trustee (the "Trustee") for the estate (the "Estate") of
19 Howrey LLP ("Howrey" or the "Debtor"), files this application (the "Application") seeking entry
20 of an order pursuant to sections 327(a) and 328 of title 11, United States Code (the "Bankruptcy
21 Code"), and Rules 2014 and 6005 of the Federal Rules of Bankruptcy Procedure (the
22 "Bankruptcy Rules"), substantially in the form annexed hereto as **Exhibit A**, authorizing the
23 Trustee to (i) employ and retain C.R. Martin Auctioneers, Inc. d/b/a Harvey Clars Estate Auction
24 Gallery ("Clars") to sell the Debtor's remaining art work (the "Remaining Artwork") in
25 accordance with the "Dealer Consignment Agreement" annexed hereto as **Exhibit B**, and (ii)
26

1 approve the payment of Clars' commissions and expenses pursuant to Bankruptcy Code §507(a)
2 and 503(b) as an administrative expense without the need for a fee application or further order of
3 the Court. In support of the Application, the Trustee respectfully represents, as follows:

4 **SUMMARY OF MOTION**

5
6 1. On March 9, 2013, this Court entered the *Order Granting Chapter 11 Trustee's*
7 *Motion to Sell Artwork Free and Clear of Liens, Claims, and Interests; and for Authority to Pay*
8 *Auctioneers* (ECF Doc. No. 1048) (the "Initial Art Sale Order") authorizing Allan B. Diamond,
9 then in his capacity as chapter 11 trustee, to sell the Debtor's artwork free and clear of the
10 interests of liens of Citibank, N.A., and to pay commissions and expenses incurred in connection
11 with any such auction as provided in a certain consignment agreement, without further order of
12 the Court. Thereafter, an auction (the "Initial Auction") was held for the sale of the Debtor's art
13 collection consisting primarily of paintings, photographs, lithographs, sculptures, and antique
14 furniture.
15

16 2. Approximately 27 items did not sell at the Initial Auction (the Remaining
17 Artwork), and were subsequently transferred to Atthowe Fine Art Services ("Atthowe") for
18 storage and preservation. The Trustee currently causes the Estate to pay approximately \$282.00
19 per month to Atthowe for storage of the Remaining Artwork.
20

21 3. The Trustee was referred to Clars by another auctioneer who wanted to charge the
22 Estate significant additional fees to appraise the Remaining Artwork and estimated a six to
23 twelve month period to sell the Remaining Artwork. In contrast, Clars was able to review the
24 inventory of Remaining Artwork and provide estimated values for each item, and coordinates
25 monthly auctions for collections of art of a similar size and value to those included in the
26 Remaining Artwork.

4. Clars estimates, without guaranteeing, that the Remaining Artwork will sell at auction for anywhere between approximately \$17,000 and \$27,000, less fees and expenses which will vary depending on whether the items are ultimately sold individually or by lot.

5. Clars has agreed, subject to this Court's approval, to retrieve the Remaining Artwork from Atthowe for no additional charge. The Trustee is in the process of coordinating a mutually convenient pick-up date between Clars and Atthowe, which may be before the Court has ruled on this Motion. Clars has been advised that any future private auction sale is subject to the prior entry of an order approving this Motion, and Clars has agreed to store the Remaining Artwork until such time at no additional charge.

6. The Trustee believes that, at this juncture in the Debtor's case, it is in the best interests of the Estate to sell the Remaining Artwork in an auction sale run by Clars, on the terms and conditions set forth in the Dealer Consignment Agreement, and to cause the Estate to pay, without further order of the court, any commissions and expenses from the proceeds of such sale.

7. For these reasons, the Trustee files this Application, and concurrent to the filing of this Application, the Trustee files the *Chapter 7 Trustee's Motion for Authority to (I) Sell the Debtor's Remaining Artwork Free and Clear of All Liens, Claims, Encumbrances and Interests, If Any, and (II) Pay Auctioneer and Related Fees*, together with a Declaration by Allan B. Diamond in support of the that motion.

BACKGROUND

The Debtor and the Bankruptcy Case

8. The Debtor was a law firm and a limited liability partnership organized under the laws of the District of Columbia, founded in 1956. Howrey operated through offices in Washington, D.C.; Chicago, Illinois; Houston, Texas; Irvine, San Francisco, Los Angeles, and

1 Silicon Valley, California; Falls Church, Virginia; New York, New York; Salt Lake City, Utah;
2 as well as international offices in Amsterdam, Brussels, Dusseldorf and Munich, and had
3 affiliates with offices in London, Madrid, Paris and Taiwan. At its peak, more than 750
4 attorneys practiced at Howrey and its affiliated offices, and Howrey had more than 900
5 additional employees.

6
7 9. In March 2011, Howrey's partners voted to dissolve the partnership effective
8 March 15, 2011. Howrey adopted a Plan of Dissolution to govern the wind-down of operations
9 and appointed a Dissolution Committee to oversee the wind-down of the firm's affairs.

10 10. On April 11, 2011, certain creditors filed an involuntary chapter 7 petition against
11 Howrey.

12 11. On June 6, 2011, the Debtor filed the *Ex Parte Consent to Entry of Order for*
13 *Relief and Motion to Convert Debtor's Case to Chapter 11* (ECF Doc. No. 58) and the Court
14 entered its *Order for Relief and Converting Case to One Under Chapter 11* (ECF Doc. No. 59).

15
16 12. On November 16, 2015, after notice and a hearing, the Court entered the *Order*
17 *Converting Case to Chapter 7 Pursuant to 11 U.S.C. §1112(b)* (ECF Doc. No. 2448) (the
18 "Conversion Order"). The Conversion Order approved the conversion of this case from one
19 under chapter 11 of the Bankruptcy Code to a case under chapter 7, effective as of 12:01 a.m.
20 Pacific Time, December 1, 2015 (the "Conversion Date").

21
22 13. On December 1, 2015, the Office of the U.S. Trustee for Region 17 appointed
23 Allan B. Diamond as the chapter 7 trustee for the Estate, and on December 8, 2015, the Clerk
24 served the *Notice to Creditors and Other Parties in Interest* (ECF Doc. No. 2458).

1 ***The Initial Auction and the Remaining Art Work***

2 14. On February 6, 2013, the Trustee, then in his capacity as chapter 11 trustee, filed
3 the *Chapter 11 Trustee's Motion to Sell Artwork Pursuant to Auctions Free and Clear of Liens,*
4 *Claims and Interests; and for Authority to Pay Auctioneers* (ECF Doc. No. 1012), together with
5 a Brief in Support (ECF Doc. No. 1013), and the Declaration in Support (ECF Doc. No. 1014).
6

7 15. On March 9, 2013, the Court entered the Initial Art Sale Order finding that the
8 sale of the Debtor's art collection by auctioneers Bonhams & Butterfields Auctioneers Corp. and
9 Adam A. Wechsler & Son, Inc. was in the best interests of the Estate.

10 16. Approximately 27 items (the Remaining Artwork) consisting mainly of paintings
11 and photographs did not sell at the auctions authorized by the Initial Art Sale Order, and those
12 items have been stored with Atthowe for a monthly fee.
13

14 17. Atthowe's inventory of the Remaining Artwork is annexed hereto as **Exhibit C**.

15 18. After consulting with Atthowe, an auctioneer who wanted to charge significant
16 appraisal fees and estimated six to twelve months to accomplish a sale, and another individual
17 referred by Atthowe who would only appraise the Remaining Artwork and work with the Trustee
18 to "place" the items for sale, the Trustee has determined that it is in the best interests of the
19 Estate to retain and employ Clars for the sale of the Remaining Artwork at an auction which will
20 include additional collections and hopefully attract interested buyers.
21

22 ***Clars and the Dealer Consignment Agreement***

23 19. The Trustee has determined that selling the Remaining Artwork at auction
24 through Clars is in the best interests of the Estate. The Trustee and his professionals understand
25 that Clars is experienced working with art collections of a similar size and value as the
26 Remaining Artwork.

1 20. Clars is willing to retrieve the Remaining Artwork from Atthowe's storage
2 facility, and has agreed to waive the pick-up fee. In addition, the Trustee and his professionals
3 are coordinating with Atthowe and Clars for the retrieval of the Remaining Artwork and
4 transportation to Clars' storage facility. Clars has agreed to store the Remaining Artwork at no
5 additional charge, pending entry of an Order approving this Motion. At that time, Clars will
6 include the Remaining Artwork in the first available auction. Clars understands that a future
7 auction sale remains subject to this Court's approval.
8

9 21. Clars was not retained for any prepetition services.

10 22. If any piece of Remaining Artwork fails to sell at auction, the Trustee reserves the
11 right to seek to abandon the asset pursuant to a separate motion under Bankruptcy Code §554.
12

13 **JURISDICTION**

14 23. This Court has subject matter jurisdiction to consider and determine this matter
15 pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is
16 proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

17 **RELIEF REQUESTED**

18 24. The Trustee respectfully requests that the Court approve the employment and
19 retention of Clars as the auctioneer of the Remaining Artwork on substantially similar terms as
20 those set forth in the Dealer Consignment Agreement.
21

22 25. The Trustee further requests that the Court approve, as administrative expenses
23 without the need for a fee application or further order of the Court, the payment of Clars' fees
24 and expenses as set forth in the Dealer Consignment Agreement.
25
26

1 ***Qualifications***

2 26. "Harvey Clars Estate Auction Gallery" is a business name used by C.R. Martin
3 Auctioneers, Inc., a California corporation, which owns and operates the business. C.R. Martin
4 Auctioneers, Inc. d/b/a Harvey Clars Estate Auction Gallery is licensed and regulated by the
5 California Secretary of State, and is located at 5644 Telegraph Avenue, Oakland, California.
6

7 27. Clars has hosted Bay Area auctions of fine art, decorative objects, and jewelry for
8 more than forty years, and has built a strong reputation for knowledge and experience in
9 handling quality estate property. Clars is considered by many to be the West Coast premier
10 auction house. Clars works with buyers and sellers throughout the world. Clars conducts
11 monthly three-day estate auctions of 2,000 lots at its North Oakland location. The auctions and
12 previews are attended by 3,000 – 5,000 people, and the online auction catalog is distributed to
13 more than 100,000 dealers and collectors worldwide.
14

15 ***Services to be Provided***

16 28. The services to be provided by Clars pursuant to the Dealer Consignment
17 Agreement include, but are not limited to the following:¹ (i) packing and transport of the
18 Remaining Artwork from its current location at Atthowe to Clars' facility; (ii) grouping the
19 Remaining Artwork into lots to the extent it is appropriate to do so and will reduce commissions
20 and fees; (iii) setting the date or dates of the auctions; (iv) marketing and promotion of the sale;
21 and (v) conducting the sale and handling all shipping arrangements and expenses.
22
23
24

25 _____
26 ¹ This list is only a summary of the services set forth in the Dealer Consignment Agreement (Exhibit B), and should not be construed to modify or amend the Dealer Consignment Agreement. The actual terms of the Dealer Consignment Agreement governs the scope of the services to be provided by Clars.

1 ***Compensation***

2 29. Subject to this Court's approval, Clars will be entitled to retain from the proceeds
3 of sale as its compensation an amount equal to twelve percent (12%) of the final bid price of
4 each item sold at auction (the "Seller's Commission"). The Seller's Commission covers all
5 normal expenses of sale such as general advertising and sales expense. All commissions, fees
6 and expenses will be paid out of the sale proceeds.
7

8 30. Initially Clars proposed a compensation scheme which worked on a sliding scale
9 where compensation increased from six percent (6%) to thirty-nine percent (39%) as the prices
10 of the individual auction items decreased from \$20,000 to \$100. Clars agreed to modify that
11 compensation scheme for a flat percentage fee which the Trustee believes is advantageous to the
12 Estate and its creditors because the Remaining Artwork items are unlikely to sell at the higher
13 end of Clars' initially proposed scale. As a result, the Estate would have been agreeing to pay a
14 higher percentage for numerous items.
15

16 31. In addition, Clars agreed to waive customary insurance fees equal to 1.5% of the
17 final bid price of each item sold, or the appraised (or reserved) value of any unsold items that are
18 returned to the consignor.

19 32. Clars will charge the purchasers of the Remaining Artwork a fee (the "Buyer's
20 Premium"). The Buyer's Premium is not considered to be part of the final bid price for purposes
21 of calculating the Seller's Commission.
22

23 33. The Trustee understands that the Court does not normally permit auctioneers to
24 charge a buyer's premium. *See*, Practice and Procedures in Judge Montali's Court §III.H. The
25 Trustee respectfully requests that for the reasons set forth below, the Court authorize Clars to
26 charge the Buyer's Premium in any auction of the Remaining Artwork.

BASIS FOR RELIEF REQUESTED

34. “The trustee, with the court’s approval, may employ . . . auctioneers . . . to represent or assist the trustee in carrying out the trustee’s duties” under the Bankruptcy Code. 11 U.S.C. §327(a).

35. Bankruptcy Code §328 provides, in pertinent part, that “[t]he trustee, . . . with the court’s approval, may employ or authorize the employment of a professional person under section 327 . . . on any reasonable terms and conditions of employment, including . . . on a fixed or percentage fee basis” 11 U.S.C. §328(a).

36. Bankruptcy Rule 6004(f) provides, in pertinent part, that “[a]ll sales not in the ordinary course of business may be by private sale or by public auction.” Courts, including this one in this case and others, have permitted a chapter 11 debtor or trustee to employ and retain auctioneers to dispose of a debtor’s art collection under similar circumstances. *See, e.g.,* Initial Sale Order; *In re Heller Ehrman LLP*, Chapter 11 Case No. 08-32514 (Bankr. N.D. Cal. Dec. 28, 2009) (ECF Doc. No. 768); *In re Dewey & Lebouef LLP*, Chapter 11 Case No. 12-12321 (MG) (Bankr. S.D.N.Y. May 28, 2012) (ECF Doc. No. 608).

37. Bankruptcy Rule 6005 provides that the Court may enter an order fixing the amount or rate of an auctioneer’s compensation.

38. Here, the Trustee has the task of disposing of the Remaining Artwork and winding down the Estate. The Trustee does not have the resources to independently arrange for the disposition of the Remaining Artwork, and the Estate has incurred monthly storage costs without a single inquiry as to the Remaining Artwork’s value or availability for sale.

39. Clars is a highly qualified auctioneer, well-known in the industry in its geographic area, and has experience specific to the disposition of artwork in law firm bankruptcies. Without

1 authorization to hire Clars, the Trustee will be unable to efficiently sell the Remaining Artwork,
2 and will continue to incur unnecessary monthly storage fees until the Remaining Artwork is
3 ultimately abandoned.

4 40. The Trustee believes that the alternatives to retaining and employer Clars to
5 auction and sell the Remaining Artwork – an expensive appraiser and possible sale of many
6 months, or abandonment of the Remaining Artwork – are potential outcomes which are far less
7 favorable to the Estate and its creditors.
8

9 41. With respect to the Buyer's Premium, it permits Clars to charge a discounted
10 Seller's Commission and provide other essential services for free or at reduced rates to the
11 Estate. For example, Clars has waived any charge for the following services: (i) retrieval and
12 transport of the Remaining Artwork; (ii) print catalog photo illustration; (iii) online imaging and
13 upload fees; (iv) unsold property (reserve or buy-in); and (v) storage.
14

15 42. Last, although the Court did not agree to permit a buyer's premium in every
16 auction, this Court permitted auctioneers retained in the Initial Auction to charge a buyer's
17 premium, and other courts have permitted such premiums as well. *See, e.g., In re Heller*
18 *Eherman LLP*, Chapter 1 Case No. 08-32514 (Bankr. N.D. Cal. Dec. 28, 2009) (ECF Doc. No.
19 764); *In re Dewey & Leboeuf LLP*, Chapter 11 Case No. 12-12321 (MG) (Bankr. S.D.N.Y May
20 28, 2012) (ECF Doc. No. 608).
21

22 ***Adverse Interests; Disinterestedness***

23 43. Bankruptcy Code §327(a) provides, in relevant part, that a trustee “with the
24 court's approval, may employ . . . auctioneers, or other professional persons, that do not hold or
25 represent an interest adverse to the estate, and that are disinterested persons, to represent or
26 assist” the trustee in fulfilling his or her duties under the Bankruptcy Code. 11 U.S.C. §327(a).

1 44. Bankruptcy Code §101(14) defines “disinterested person” as one that:

2 (A) is not a creditor, an equity security holder, or an insider;

3 (B) is not and was not, within 2 years before the date of the filing
4 of the petition, a director, officer, or employee of the debtor;
5 and

6 (C) does not have an interest materially adverse to the interest of
7 the estate or of any class of creditors or equity security holders,
8 by reason of any direct or indirect relationship to, connection
9 with, or interest in, the debtor, or for any other reason.

10 11 .S.C. §101(14).

11 45. Clars may have performed services in the past and may perform services in the
12 future, in matters unrelated to this Debtor’s bankruptcy case, for persons that are parties in
13 interest in the Debtor’s bankruptcy case. To the best of the Trustee’s knowledge, information
14 and belief, and except as may be set forth in the Declaration of Redge Martin, dated February 28,
15 2017 (the “Redge Declaration”) in support of this Application, neither Clars nor any professional
16 employee of Clars has any connection with, or any interest adverse to the Debtor, its creditors or
17 any other party in interest, the U.S. Trustee or any person employed by the Office of the U.S.
18 Trustee, or their respective attorneys and accountants in this chapter 11 case.

19 46. Based upon the Martin Declaration, the Trustee respectfully submits that Clars is
20 a “disinterested person” as that term is defined in Bankruptcy Code §101(14). The Trustee has
21 been informed by Clars that if any relevant facts or relationship are discovered, Clars will
22 supplement its disclosure to the Court.

23 **CONCLUSION**

24 47. As demonstrated above, Clars is well qualified to provide auctioneer services,
25 holds no interest adverse to the Estate and is disinterested. Moreover, in the Trustee’s
26

1 experience, the terms offered by Clars are more attractive to the Estate than other auctioneers
2 might offer for the types of services to be provided. The Trustee respectfully submits that the
3 sale of the Remaining Artwork is necessary and appropriate in connection with the Trustee's
4 efforts to administer the remaining assets in the Estate, and will reduce monthly storage costs.
5 Furthermore, the Trustee respectfully submits that Clars is an appropriate party to assist in the
6 private auction sale of the Remaining Artwork in light of the size and approximate value of the
7 collection, the fact that Clars is willing to retrieve the Remaining Artwork and include it in the
8 next available auction.
9

10 48. The Trustee also respectfully submits that approval of Clars' fees and expenses as
11 set forth in the Dealer Consignment Agreement, and as outline above, as administrative expenses
12 without the need for a fee application or further order of the Court, is reasonable and appropriate
13 under the circumstances.
14

15 **NOTICE**

16 49. As detailed in the Notice of Service, this Application was served in compliance
17 with the Court's Order Limiting Notice, paragraph 3(a) (ECF Doc. No. 240) applicable in this
18 case, which satisfies the service and notice requirements of Bankruptcy Rule 2002(a)(2).
19
20
21
22
23
24
25
26

WHEREFORE the Trustee respectfully requests that the Court enter an order: (i) authorizing the Trustee to employ and retain Clars to sell the Remaining Artwork in accordance with the “Dealer Consignment Agreement”; (ii) approving the payment of Clars’ commissions and expenses pursuant to Bankruptcy Code §507(a) and 503(b) as an administrative expense without the need for a fee application or further order of the court; and (iii) granting such other and further relief as the Court deems appropriate.

Dated: February 28, 2017

/s/ Sheryl P. Giugliano
Christopher D. Sullivan, Esq. (CA 148083)
Sheryl P. Giugliano, Esq. (pro hac vice)
DIAMOND MCCARTHY LLP
150 California Street, Suite 2200
San Francisco, CA 94111
Phone: (415) 692-5200
Fax: (415) 263-9200
csullivan@diamondmccarthy.com
sgigliano@diamondmccarthy.com

*Counsel to Allan B. Diamond,
Chapter 7 Trustee*

X (CM/ECF) The document was electronically served on the parties to this action via the mandatory United States Bankruptcy Court of California CM/ECF system upon filing of above described document on this date:

SEE ATTACHED SERVICE LIST

 X (ELECTRONIC MAIL SERVICE) By electronic mail (e-mail) the above listed document(s) without error to the email address(es) set forth below on this date:

SEE ATTACHED SERVICE LIST

X (UNITED STATES MAIL) By causing a copy of the above-referenced documents to be deposited for mailing in the United States Mail, first class postage prepaid, to the parties listed at their last known mailing addresses, on this date:

SEE ATTACHED SERVICE LIST

_____ (OVERNIGHT COURIER) By depositing a true and correct copy of the above referenced document for overnight delivery via Federal Express, at a collection facility maintained for such purpose, addressed to the parties on the attached service list, at their last known delivery address, on the date above written.

_____ (COURIER SERVICE) By providing true and correct copies of the above referenced documents via courier delivery, to the following on or about _____:

_____(FACSIMILE) That I served a true and correct copy of the above-referenced document via facsimile, to the facsimile numbers indicated, to those people listed on the attached service list, on the date above written.

/s/ Sheryl P. Giugliano
Sheryl P. Giugliano

VIA CM/ECF:

United States Trustee

Minnie Loo, Esq.
Donna S. Tamanaha, Esq.
Office of the U.S. Trustee
235 Pine Street, 7th Floor
San Francisco, CA 94104-3484
Email: Minnie.Loo@usdoj.gov
Email: Donna.S.Tamanaha@usdoj.gov
Email: USTPRegion17.SF.ECF@usdoj.gov
Email: ltroxas@hotmail.com

Chapter 7 Trustee

Allan B. Diamond
Diamond McCarthy, LLP
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010
Email: adiamond@diamondmccarthy.com

Counsel for the Chapter 7 Trustee

Diamond McCarthy, LLP
Christopher D. Sullivan, Esq.
Email: csullivan@diamondmccarthy.com
Christopher R. Murray, Esq.
Email: cmurray@diamondmccarthy.com
Sheryl P. Giugliano, Esq.
Email: sgiugliano@diamondmccarthy.com

Debtor's Counsel

Murray & Murray
Robert A. Franklin
Craig M. Prim
Jenny Lynn Fountain
Email: rfranklin@murraylaw.com
Email: cprim@murraylaw.com
Email: jfountain@murraylaw.com

Joel D. Adler
Email: jadler@adlerlaw.net

Duane Morris LLP

Geoffrey A. Heaton, Esq.
Email: gheaton@duanemorris.com
Aron M. Oiner, Esq.
Email: roliner@duanemorris.com

Law Offices of Latham & Watkins

Kimberly A. Posin, Esq.
Email: kim.posin@lw.com
Email: colleen.greenwood@lw.com

Counsel for The Irvine Company, LLC

Allen Matkins, et al.

1
2
3 **Counsel for Creditor Citibank, N.A.**

Email: mgreger@allenmatkins.com
Email: krodriguez@allenmatkins.com

Paul, Weiss, Rifkind, Wharton & Garrison
Kelley A. Cornish, Esq.
Email: kcornish@paulweiss.com

McNutt Law Group, LLP
Scott H. McNutt, Esq.
Email: smcnutt@ml-sf.com

6
7 **Counsel for Creditor Protiviti, Inc.**

Pachulski, Stang, Ziehl & Jones
John D. Fiero, Esq.
Email: jfiero@pszjlaw.com
Email: ksuk@pszjlaw.com
Email: ocarpio@pszjlaw.com

10 **Counsel for Creditor Oracle America, Inc.**

Buchalter Nemer
Shawn M. Christianson, Esq.
Email: schristianson@buchalter.com

13 **Counsel for Creditor U.S. Bank, N.A.,
as Trustee**

Perkins Coie LLP
David J. Gold, Esq.
Email: dgold@perkinscoie.com
Gabriel Liao, Esq.
Email: gliao@perkinscoie.com

16 **Counsel for Attorneys' Liability Assurance
Society, Inc., *A Risk Retention Group***

Perkins Coie LLP
Alan D. Smith, Esq.
Email: adsmith@perkinscoie.com

18 **Counsel for BP/CGCENTER I, LLC**

Allen, Matkins, Leck, Gamble and Mallory
William W. Huckins
Email: whuckins@allenmatkins.com

20 **Counsel for Creditor Warner Investment, L.P.**

McKenna Long and Aldridge LLP
Gregg S. Kleiner, Esq.
Email: gkleiner@mckennalong.com
Michael A. Isaacs, Esq.
Email: misaacs@mckennalong.com
Email: aworthing@mckennalong.com

24 **Counsel for Creditor Iron Mountain
Information Management Inc.**

Bartlett, Hackett and Feinberg
Frank F. McGinn, Esq.
Email: ffm@bostonbusinesslaw.com

1 **Counsel for Creditor Hines REIT 321**
2 **North Clark Street, LLC**

DLA Piper LLP
Frank T. Pepler, Esq.
Email: frank.pepler@dlapiper.com

3 **Counsel for Creditor Stephanie Langley**

Outten and Golden LLP
Rene S. Roupinian, Esq.
Email: rst@outtengolden.com
Email: jxh@outtengolden.com

Law Offices of James D. Wood
James D. Wood, Esq.
Email: jdw@jdwoodlaw.com

8 **Counsel for Creditor Pension Benefit**
9 **Guaranty Corp.**

Office of the Chief Counsel
John Holland Ginsberg, Esq.
Email: ginsberg.john@pbgc.gov

10 **Counsel for Interested Party Connecticut**
11 **General Life Insurance Company**

Schnader Harrison Segal and Lewis
Melissa Lor, Esq.
Email: MLor@Schnader.com

12 **Counsel for Creditor Knickerbocker**
13 **Properties, Inc. XXXIII**

Seyfarth Shaw LLP
Scott Olson, Esq.
Email: solson@seyfarth.com

14 **Counsel for Creditor Texas Comptroller**
15 **of Public Accounts**

Bankruptcy & Collections Division
Kimberly Walsh, Esq.
Email: bk-kwalsh@oag.state.tx.us

16 **Counsel for Creditor 200 S. Main Street**
17 **Investors, LLC**

Ballard Spahr Andrews and Ingersoll
Rebecca J. Winthrop, Esq.
Email: WinthropR@ballardspahr.com
Penny M. Costa, Esq.
Email: costap@ballardspahr.com

19 **Counsel for Creditor Citibank, N.A.**

Peitzman Weg LLP
Larry Peitzman, Esq.
Email: lpeitzman@peitzmanweg.com

21 **Counsel for Jones Day**
22 **And Jones Day Former Partners**

Jones Day
Robert A. Trodella
Email: rtrodella@jonesday.com
Brian D. McDonald
Email: bdmcdonald@jonesday.com

24 **Counsel for Harris County**

Linebarger Goggan Blair & Sampson LLP
John P. Dillman
Email: houston_bankruptcy@lgbs.com

1 Counsel for Informal Group of Certain
2 Former Howrey Attorneys and Defendant
3 Unum Life Insurance Company of America

Dumas & Clark LLP
Robert E. Clark
Email: robert.clark@dumasclark.com

4 Counsel for SAP America, Inc.

Cooper White & Cooper LLP
Peter C. Califano
Email: pcalifano@cwclaw.com

5 Counsel for SAP America, Inc.

Brown & Connery LLP
Donald K. Ludman, Esq.
Email: dludman@brownconnery.com

6 Counsel for McKenna Long and Aldridge

Michael A. Isaacs, Esq.
Email: misaacs@mckennalong.com
aworthing@mckennalong.com

7 Counsel for Jeffrey M. Judd

Judd Law Group
Jeffrey M. Judd, Esq.
Email: jeff@juddlawgroup.com
melanie@juddlawgroup.com

8 Counsel for Cooper US, Inc.

Cooper Industries, Inc.
Paula Beck Whitten, Esq.
Email: paula.whitten@cooperindustries.com

9 Counsel for Neal Gerber & Eisenberg LLP

Hanson Bridgett LLP
Nancy J. Newman
Email: nnewman@hansonbridgett.com

10 Counsel for Defendant Kelly Services, Inc.

Ruth Elin Auerbach, Esq.
Email: attorneyruth@sbcglobal.net

11 Counsel for Creditor Rami Dalal

Teresa A. Blasberg, Esq.
Email: tablasberg@earthlink.net

12 Counsel for Defendant Sheppard Mullin
13 Richter & Hampton LLP

Richard W. Brunette, Esq.
Email: rbrunette@sheppardmullin.com
Email: rryland@sheppardmullin.com

14 Counsel for Defendant Barbara G. Werther

Louis J. Cisz, III, Esq.
Email: lcisz@nixonpeabody.com

15 Counsel for Defendant Davidson Law Group,

Robert E. Clark, Esq.

1 Ralls & Niece LLP, Ropes & Gray LLP,
2 Ben Davidson, Geert Goeteyn, John W. Ralls,
3 Stephen Mavroghenis, Informal Group of Certain
4 Former Howrey Attorneys, and Teresa Corbin

Email: robert.clark@dumasclark.com

5 Counsel for Defendant Recommind, Inc.

Patrick M. Costello, Esq.

Email: pcostello@vectislawgroup.com

Email: cleee@vectislawgroup.com

6 Counsel for Defendant Hogan Lovells US LLP
7 Reed Smith LLP

Diana D. DiGennaro, Esq.

Email: diana.digennaro@aporter.com

Email: jhoskins@howardrice.com

Jonathan Hughes, Esq.

Email: jonathan.hughes@aporter.com

Email: joanne.caruso@aporter.com

Pamela Phillips, Esq.

Email: pamela.phillips@aporter.com

Email: sfcalendar@aporter.com

11 Counsel for Defendant James R Batchelder,
12 And Interested Party Certain Former Partners
13 Partners of Day Casebeer Madrid & Batchelder LLP

G. Larry Engel, Esq.

Email: lengel@mofo.com

Vincent J. Novak

Email: vnovak@mofo.com

Email: jkline@mofo.com

14 Counsel for Defendant Baker Hughes Incorporated

Gregg M. Ficks, Esq.

Email: gficks@coblentzlaw.com

16 Counsel for Defendant Medco Health Solutions, Inc.

Michael B. Ijams, Esq.

Email: mijams@curtislegallgroup.com

Email: achristensen@curtislegallgroup.com

18 Counsel for Defendant Legal Placements, Inc.
19 And Lexolution, LLC

Bruce H. Jackson, Esq.

Email: bruce.jackson@bakermckenzie.com

Email:

christine.vonseeburg@bakermckenzie.com

21 Counsel for Defendant Ceridian Benefit
22 Services, Inc.

Ori Katz, Esq

Email: okatz@sheppardmullins.com

23 Counsel for Defendant Kilpatrick Townsend
24 & Stockton LLP

Louise E. Ma, Esq.

Email: lma@kilpatricktownsend.com

Email: sbaker-lehne@kilpatricktownsend.com

25 Counsel for Interested Party Ad Hoc Committee
26 Of Certain Former Howrey Partners

John H. MacConaghy, Esq.

Email: macclaw@macbarlaw.com

Email: smansour@macbarlaw.com

Email: kmuller@macbarlaw.com

1
2 **Counsel for Defendant Hunton & Williams LLP**

Matthew A. Mannering, Esq.
Email: mmannering@hunton.com
Email: lgodfrey@hunton.com

3
4 **Counsel for Defendant Bunsow De Mory
5 Smith & Allison LLP**

Randy Michelson, Esq.
Email:
randy.michelson@michelsonlawgroup.com

6 **Counsel for Defendant Venable LLP**

Jennifer L. Nassiri, Esq.
Email: jnassiri@venable.com

7
8 **Counsel for Defendant TSG Reporting, Inc.
9 & Stockton LLP**

Howard S. Nevins, Esq.
Email: hnevins@hsmlaw.com
Email: lsamosa@hsmlaw.com

10 **Counsel for Defendant Intelligent Management
11 Solutions, I**

Valerie Banter Peo, Esq.
Email: vpeo@schnader.com
Email: mpadilla@schnader.com

12 **Counsel for Defendant Cornerstone Research, Inc.**

Steven G. Polard, Esq.
Email: stevenpolard@dwt.com
Email: melissawells@dwt.com

13
14 **Counsel for Defendants Joseph Albanese &
15 Associates, Inc., Stemcell Technologies, Inc.,
and Leigh Kirmsse**

Scott A. Schiff, Esq.
Email: sas@soukup-schiff.com

16 **Counsel for Defendant SJ Berwin LLP, and
17 Defendant Michael Knospe,**

Charles M. Tatelbaum, Esq.
Email: ctatelbaum@hinshawlaw.com
Email: csmith@hinshawlaw.com

18 **Counsel for Defendant Haynes and Boone, LLP**

Alan R. Wechsler, Esq.
Email: alan.wechsler@haynesboone.com
Christopher Maciel, Esq.
Email: chris.maciel@haynesboone.com

19
20
21 **Counsel for Defendant Kasowitz Benson
22 Torres & Friedman LLP**

Margaret Ziemianek, Esq.
Email: mziemianek@kasowitz.com
Email: courtnotices@kasowitz.com

23
24 **Counsel for SJ Berwin LLP**

Bradley M. Zamczyk, Esq.
Email: bzamczyk@hinshawlaw.com
Email: crossi@hinshawlaw.com

25
26 **Counsel for Watt Companies**

Dustin P. Branch, Esq.
Email: dustin.branch@kattenlaw.com

1 **Counsel for Pillsbury Winthrop**
2 **Shaw Pittman LLP**

George Allen Brandt, Esq.
Email: allen.brandt@pillsburylaw.com
Ana N. Damonte, Esq.
Email: ana.damonte@lehighhanson.com

4 **Counsel for Creditor Verizon Communications**

Dennis D. Davis, Esq.
Email: jrose@gsdllaw.com

6 **Counsel for Davis & Hosfield Consulting**

Michael Delaney, Esq.
Email: mdelaney@bakerlaw.com
Clinton J. McCord, Esq.
Email: cmccord@edwardswildman.com

8 **Counsel for Seyfarth Shaw LLP**

Marianne M. Dickson, Esq.
Email: mdickson@seyfarth.com
M. Ryan Pinkston, Esq.
Email: rpinkston@seyfarth.com

11 **Counsel for Perkins Coie LLP**

Judith B. Gitterman, Esq.
Email: jgitterman@perkinscoie.com
Jeffrey S. Goodfried, Esq.
Email: jgoodfried@perkinscoie.com

14 **Counsel for Vestigant, LLC**

Walter W. Gouldsbury, III, Esq.
Email: wwg@jmbm.com

15 **Counsel for Andrew Reidy**

Miriam E. Hiser, Esq.
Email: mhiser@hiserlaw.com

17 **Counsel for Salter & Company PLLC**

Ivo Keller, Esq.
Email: ikeller@buchalter.com

18 **Counsel for Stemcell Technologies, Inc.**

Richard A. Lapping, Esq.
Email: Richard@lappinglegal.com

20 **Counsel for Katherine M. Basile**

Monika P. Lee, Esq.
Email: monikalee@leelawllp.com

22 **Counsel for Thomson Reuters, Inc.**

Issa K. Moe, Esq.
Email: issa.moe@lawmoss.com

23 **Counsel for IKON Office Solutions, Inc.**

Christopher O. Rivas, Esq.
Email: crivas@reedsmith.com

25 **Counsel for Shearman & Sterling LLP**

Steven E. Sherman, Esq.
Email: sesherman@shearman.com

26 **Counsel for Baker Hughes Inc.**

Ross Spence, Esq.

1 Email: rossspence@snowfogel.com

2 **Counsel for William McGrane and**
3 **McGrane LLP**

Howard Garfield, Esq.
Email: howard.garfield@mcgranellp.com
Jonathan Bass, Esq.
Email: jbass@coblentzlaw.com

4
5 **VIA EMAIL:**

6 **U.S. Trustee's Office**

Maggie McGee
Maggie.mcgee@usdoj.gov

7
8 **Counsel for Creditor Citibank, N.A.**

Paul, Weiss, Rifkind, Wharton & Garrison
Kelley A. Cornish, Esq.
Email: kcornish@paulweiss.com
Diane Meyers, Esq.
Email: dmeyers@paulweiss.com
Jacob J. Adlerstein, Esq.
Email: jadlerstein@paulweiss.com

9
10
11
12 **Ballard Spahr LLP**

Matthew Moncur, Esq.
Email: moncurm@ballardspahr.com

13
14 **EMC Corporation**

c/o Receivable Management Services
Steven Sass, Esq.
Email: steven.sass@rmsna.com
Ronald Rowland, Esq.
Email: Ronald.rowland@rmsna.com

15
16
17 **VIA U.S. MAIL:**

18 Jeffrey C. Wisler, Esq.
19 Connolly Bove Lodge & Hutz LLP
1007 North Orange Street
Wilmington, DE 19899

20 County of Loudoun Virginia
21 Belkys Escobar
1 Harrison St., S.E. 5th Fl.
22 Leesburg, VA 20175-3102

23 Guy Davis
24 Protiviti Inc.
1051 East Cary Street, Suite 602
25 Richmond, VA 23219

26 George E. Shoup, III
Development Specialists, inc.

1 6375 Riverside Drive, Suite 200
2 Dublin, OH 43017-5373

3 Kyle Everett
4 Development Specialists, Inc.
5 235 Pine Street, Suite 1150
6 San Francisco, CA 94104
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

EXHIBIT A

1 **DIAMOND MCCARTHY LLP**

Christopher D. Sullivan, Esq. (CA 148083)

2 Sheryl P. Giugliano, Esq. (*pro hac vice*)

3 150 California Street, Suite 2200

San Francisco, CA 94111

4 Phone: (415) 692-5200

Fax: (415) 263-9200

5 *csullivan@diamondmccarthy.com*

sgiugliano@diamondmccarthy.com

6
7 *Counsel to Allan B. Diamond,*

Chapter 7 Trustee

8 **UNITED STATES BANKRUPTCY COURT**
9 **NORTHERN DISTRICT OF CALIFORNIA**
SAN FRANCISCO, DIVISION

10 **In re**

11 **HOWREY LLP,**

12 **Debtor.**

Case No. 11-31376 (DM)

Chapter 7

**ORDER GRANTING CHAPTER 7
TRUSTEE'S APPLICATION TO
EMPLOY AND RETAIN C.R.
MARTIN AUCTIONEERS, INC.,
D/B/A HARVEY CLARS ESTATE
AUCTION GALLERY AS
AUCTIONEER**

16
17 The Court has considered the *Chapter 7 Trustee's Application to Employ and Retain C.R.*
18 *Martin Auctioneers, Inc., d/b/a Harvey Clars Estate Auction Gallery as Auctioneer* (ECF Doc.
19 No. ____) (the "Application")¹ and the Declaration of Redge Martin dated February __, 2017 filed
20 in support of the Application. It appears that Clars does not hold or represent an interest adverse
21 to the Estate, Clars is a "disinterested person" under applicable sections of the Bankruptcy Code,
22 and that employment and retention of Clars is in the best interests of the Estate. Based upon the
23 record before the Court, and after due deliberation and sufficient cause shown:

24 **IT IS HEREBY ORDERED THAT:**

1 1. The Application is granted in its entirety;

2 2. The Chapter 7 Trustee is authorized to retain and employ Clars as the auctioneer
3 for the Remaining Artwork pursuant to Bankruptcy Code §§ 327(a) and 328.

4 3. The Chapter 7 Trustee is authorized to pay Clars' commissions and expenses as set forth
5 in the Application and pursuant to the Dealers' Consignment Agreement annexed to the Application as
6 Exhibit B, as an expense of administration pursuant to Bankruptcy Code §§ 507(a) and 503(b) and
7 without further order of this Court.
8

9 ***END OF ORDER***
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

26 ¹ All capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Application.

EXHIBIT B

CONSIGNOR NAME: _____

CONSIGNOR #: _____

20057

HARVEY CLARS ESTATE AUCTION GALLERY

5644 Telegraph Avenue, Oakland, CA 94609

Phone: (510) 428-0100 o Fax: (510) 658-9917

CONSIGNMENT AGREEMENT

This document is intended to be a legally binding contract between HARVEY CLARS ESTATE AUCTION GALLERY ("CLARS") and customer /consignor ("you") and contains all of the terms, conditions and provisions of the agreement between the parties. A complete inventory of the personal property which you have consigned to Clars for sale at auction is set forth on the separate written schedule attached to this agreement. You have requested that Clars sell your personal property at public auction and Clars has agreed to do so upon the following terms, provisions and conditions:

1. COMPENSATION: For Clars' services in selling your personal property at auction Clars will be entitled to retain from the proceeds as its compensation an amount based upon the final bid price of each item sold and calculated as follows:

- (a) Twelve percent (12%) of all individual auction items
No insurance fee

This commission includes all normal expenses of sale except for transportation and packing charges as set forth in paragraph 5 below. In addition, a premium of nineteen percent of the purchase price up to \$70,000 and ten percent of any amount over \$70,000 (plus an additional three percent for internet buyers) of each individual auction lot shall be added to the purchase price and paid by the buyer as a part of the purchase price. This sum shall also be collected and retained by Clars as additional compensation to Clars. You are responsible for any artist royalties that may arise. Clars will be entitled to full lost compensation for any item(s) consigned by you and then returned to you prior to the auction.

2. PAYMENT TO CONSIGNOR: Payment to consignor for items sold will be made within thirty (30) working days, after items are sold. In the event that buyer fails to remit payment for the consigned property, Clars shall attempt to collect the sums due, at Clars' discretion. If Clars is unsuccessful in collecting the full amount due, Clars reserves the right to rescind the sale and re-offer the consigned property at a subsequent sale.

3. SERVICES RENDERED: Clars shall undertake to sell your personal property at public auction to the highest competitive bidder Clars reserves the right, in its absolute discretion, to determine the method and manner of lotting your personal property, to accept or reject any bid, to remove any or all of your personal property from any particular sale and schedule it for some subsequent sale, to determine whether and in what manner to advertise your personal property or the sale at which it shall be sold and any such sale shall be without reserve or limits. Clars will bear the cost of any advertising of your personal property. The CONDITIONS OF SALE printed in Clars auction catalogues constitute Clars' agreement with the buyer at auction. You authorize Clars to accept the return, and rescind the sale, of any property at any time if Clars, in its judgment, determines that selling of the property may subject Clars and/or you to any liability, including any liability arising from claims relating to any attribution or identification of authorship, period, culture, source of origin, physical condition, size, quality, rarity, importance, authenticity (including counterfeit), or other information included in any description of the property. The estimates will be lowered on items that must be reoffered in a subsequent sale.

4. SALE: At present Clars anticipates that your personal property will be sold at a sale(s) presently scheduled for MARCH 2017. This is an estimate only and may be reset at the sole discretion of Clars. Clars is authorized to sell any property post-auction, that does not sell at that auction, so long as the sale price is approximately the same as the highest price sought to be obtained by Clars at auction.

5. PACKING AND TRANSPORTATION: Clars will undertake the packing and transportation of the personal property at your expense. The charge for these services is \$ 0. Clars' charges for packing and transportation will be deducted from the proceeds of the sale.

6. LEGAL STATUS AND OWNERSHIP: Unless you otherwise indicate, by signing this agreement you are hereby representing that you are the owner of the personal property described on the attached schedule and have the right and authority to authorize us to sell the same. If you are acting as agent for some other party who does not sign this agreement, please indicate you are an agent and the name of the owner when signing this agreement. By signing as an agent, you are representing to Clars that you have the authority and power to authorize Clars to sell the same for the principal and that your principal shall be, along with you, jointly and severally liable for your obligations and liabilities hereunder. In either case, you agree to defend, indemnify and hold Clars harmless from any and all costs, expenses, liabilities and damages, including reasonable attorney's fees, that Clars may suffer or incur as a result of any claims made that you did not have authority to sign this agreement and/or authorize Clars to sell the personal property.

7. SECURITY INTERESTS: You hereby grant Clars a security interest in the personal property to secure payment of any sums, which may become due to Clars under the terms of this agreement. Clars shall have all of the rights of a secured party under the laws of the State of California.

8. OWNERSHIP OF SELLER: HARVEY CLARS ESTATE AUCTION GALLERY is a business name used by C.R. MARTIN AUCTIONEERS, INC., a California corporation, which owns and operates the business. C. R. MARTIN AUCTIONEERS, INC. dba HARVEY CLARS ESTATE AUCTION GALLERY is licensed and regulated by the California Secretary of State. There is a bond on file with the Secretary of State.

9. LIMITATION OF DAMAGES: Your payment of the insurance fee makes Clars responsible for loss by theft, fire or other means (subject to the usual form of exclusions including but not limited to earthquake, flood, and acts of war). In the event that your personal property is damaged or destroyed, your sole remedy with respect to such damage or loss shall be either the repair or replacement of the damaged or lost property or, at Clars' choice, payment to you of the fair market value of the damaged or lost property at the time of damage or loss.

10. ENTIRE CONTRACT: This document together with any schedule or schedules attached to it contains the entire agreement between us relating to our mutual rights and obligations. Any oral representations or modifications concerning our agreement or this document shall be of no force or effect except as may subsequently be reduced to writing.

11. GOVERNING LAW: The validity of this agreement and of any of its terms or provisions, as well as the rights and obligations of the parties under this agreement shall be interpreted pursuant to and in accordance with the laws of the State of California.

12. ARBITRATION OF DISPUTES: The parties agree that any dispute or claim in law or equity, including but not limited to, any cross-claim asserted by any party to this agreement, that arises out of the subject of this agreement in which the sum in the dispute exceeds \$5,000 shall be decided by neutral, binding arbitration in accordance with the rules of the American Arbitration Association pertaining to arbitration of commercial disputes. The arbitration fees and costs shall be equally divided among the parties, but the prevailing party shall be entitled to recover its actual attorney's fees. Judgment upon the award of the arbitrator may be entered in any court having jurisdiction.

DATE: X

X

DATE: 2/7/17

Customer (Consignor)

Harvey Clars Estate Auction Gallery

EXHIBIT C

STORAGE INVENTORY

Account Name: Howrey LLP

Account #: S2261

Date: 12/19/2016

Acc #	Inv #	Artist	Title	Medium	C/NC	Pack Status	Packed Size	Piece Size	Location	I/O
2261	4	Puder, Ulf	Eine soziale Floesserstudio II	Watercolor and acrylic on paper	C			19 1/2 x 27 1/2	AT3, 309, R-2B	[I]
2261	5	Puder, Ulf	Die Brennglasschmelze Dur Die Fuhrinnenerneuerung	Watercolor and acrylic on paper	NC			19 1/2 x 27 1/2	AT3, 313, E	[I]
2261	6	Wiley, William T	Now Who's Got the BluePrints	Etching in colors	C			53 1/2 x 41	AT3, 309, R-2G	[I]
2261	7	Zinn, Tamar	In the Trees	Oil pastel on paper	NC			15 x 27	AT3, 313, E	[I]
2261	8	Held, Al	The Space Between the Two	Aquatint in colors	C			32 1/2 x 44 3/4	AT3, 309, R-2E	[I]
2261	9	Held, Al	Magenta	Etching in colors	C			35 1/2 x 44 3/4	AT3, 307, R-2C	[I]
2261	10	Held, Al	Indigo	Etching in colors	C			35 1/2 x 44 3/4	AT3, 307, R-2C	[I]
2261	11	La Noue, Terrence	August Series I	Color pressed paper pulp, monoprint & collage with nad coloring	C			62 1/2 x 63 3/4	AT3, 307, R-2C	[I]
2261	17	Linden. Peter	Yosemite Clouds # 1	Photograph in color	NC	Framed			AT3, 313, D	[I]
2261	18	Linden. Peter	Page Mills Hills	Photograph in color	NC	Framed			AT3, 313, D	[I]
2261	19	Linden. Peter	Untitled	Photograph in color	NC	Framed			AT3, 313, D	[I]
2261	20	Linden. Peter	Carp	Photograph in color	NC	Framed			AT3, 313, D	[I]
2261	21	Linden. Peter	San Gregorio at Sunset	Photograph in color	NC	Framed			AT3, 313, D	[I]
2261	22	Linden. Peter	Big Sur Coast # 1	Photograph in color	NC	Framed			AT3, 313, D	[I]
2261	23	Linden. Peter	Pinnacles Lone Tree	Photograph in color	NC	Framed			AT3, 313, D	[I]
2261	24	Linden. Peter	Pinnacle Tree Next to Rock Wall	Photograph in color	NC	Framed			AT3, 313, D	[I]

STORAGE INVENTORY

Account Name: Howrey LLP

Account #: S2261

Date: 12/19/2016

Acc #	Inv #	Artist	Title	Medium	C/NC	Pack Status	Packed Size	Piece Size	Location	I/O
2261	25	Linden. Peter	Pinnacle Small Tree Next to Rock Wall	Photograph in color	NC	Framed			AT3, 313, D	[I]
2261	26	Linden. Peter	Pinnacle Tree Against Dark Canyon Background	Photograph in color	NC	Framed			AT3, 313, E	[I]
2261	27	Linden. Peter	Point Reyes Beach Grasses	Photograph in color	NC	Framed			AT3, 313, E	[I]
2261	28	Linden. Peter	Windy Hill Diptych - Left Panel	Photograph in color	NC	Framed			AT3, 313, E	[I]
2261	29	Linden. Peter	Windy Hill Diptych - Right Panel	Photograph in color	NC	Framed			AT3, 313, E	[I]
2261	30	Linden. Peter	Filoli Camperdown Elm	Photograph in color	NC	Framed			AT3, 313, E	[I]
2261	31	Linden. Peter	Windy Hill Panorama	Photograph in color	C	Framed			AT3 , 307, R-2D	[I]
2261	32	Mangelsen, Thomas	Among the Aspens	Color photograph	C	Framed		22 x 68	AT3, 307, R-2C	[I]
2261	33	Mangelsen, Thomas	Fire & Ice, Wager Bay, Manitoba	Color photograph	C	Framed		26 x 49	AT3, 307, R-2C	[I]
2261	34	Linden, Peter	Unknown	Photograph	C	Framed		25 x 97	AT3, 307, R-2G	[I]
2261	38	Bengston, Billy Al	Puerto Del Cielo	acrylic and silkscreen on paper	C			13 1/2 x 29 3/4	AT3 , 309, FL	[I]

Total # of items: 27